

Taconic Telephone Corp.  
d/b/a Consolidated Communications  
and  
Taconic Telcom Corp.  
d/b/a Consolidated Communications Long Distance

State of Massachusetts

Docket D.T.C. 21-4

Respondent: Carole Williamson  
Title: Director  
Tariffs and Compliance

**REQUEST:** Massachusetts Department of Telecommunications and Cable,  
Information Request, Set 2

**DATED:** 11/1/2021

**ITEM DTC 2-3:** Refer to DTC 1-9. On the FY2017, FY2018, FY2019, and FY2022 Forms 5941, Taconic reports \$0, \$278,315, \$215,419, and \$267,091 in Massachusetts carrier revenues respectively. On Forms 5941 for FY2020 and FY2021, Taconic reports Massachusetts carrier revenues of \$597,748 and \$445,140 respectively.

- a. Identify and describe the causes of the increase in carrier revenues in FY2020 and FY2021 compared to FY2018, FY2019, and FY2022.
- b. Explain the discrepancy on the FY2017 Form 5941, where Taconic revenue is reported as “wholesale revenue” of \$278,401 and not “carrier revenue” as in the other years reported.

**REPLY:** a. In FY2020 (actual year 2017), Consolidated Communications acquired FairPoint Communications. The accounting system used for the Massachusetts (MA) property changed mid-year and then again in January of 2018. These changes created some challenges to the reporting for 2017. As a result, the revenue reported mistakenly included Taconic New York revenue. The correct revenue for MA in FY2020 should have been \$288,551.

The increase in revenue for FY2021 (actual year 2018) was the result of mistakenly including the residential Access Recovery Charge (ARC) amounts for the entire Taconic Company, rather than just for Taconic MA. The actual revenue amount should have been \$269,125.

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**(Continued):**

**REPLY:** b. FairPoint Communications categorized this revenue as wholesale revenue. After Consolidated Communications acquired FairPoint, Consolidated felt the carrier revenue category was more appropriate. The revenue type was unchanged, only the category name changed.